

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Channel Islands Beach Community Services District	Adopted Budget - Fiscal Year Ending June 30, 2012	YTD Actual & Projected 06/11	10/11 Budget	% of Budget Expended	11/12 Proposed Budget	% of Revenue	Water	%	Waste Water	%	Solid Waste Disposal	%	Community Service	%	Total		
94																	
95	OTHER REVENUES																
96	Interest	6100	59,000	97%	60,000	1.83%	21,000	35%	33,000	55%	6,000	10%	35,000	100%	60,000		
97	Secured/Unsecured Taxes	6920	34,724	116%	35,000	0.95%	21,000		33,000		6,000		35,000		95,000		
98	TOTAL OTHER REVENUES	90,000	92,724		95,000	2.57%											
99																	
100	DEBT OBLIGATIONS																
101	2005 Water Revenue Bonds	2805	385,648	100%	382,876	10.38%	382,876	100%	236,190	100%	0		0		382,876		
102	2005 Sewer Revenue Bonds	2865	236,608	101%	236,190	6.40%	382,876		236,190		0		0		236,190		
103	TOTAL DEBT OBLIGATION	621,003	622,256		619,066	16.78%											
104																	
105	OTHER BUDGET ITEMS																
106	Allocation of Community Service	N/A	0	0	0	0.00%	(17,565)	34%	(17,048)	33%	(17,048)	33%	51,661		0		
107	Use of Rate Stabilization Reserve	N/A	39,453	0	0	0.00%	(17,565)		(17,048)		(17,048)		51,661		0		
108	TOTAL OTHER BUDGET ITEMS		39,453	0	0	0.00%	(17,565)		(17,048)		(17,048)		51,661		0		
109																	
110	NET CASH NEEDS	3,200	170,694		174,314	4.72%	41,684		115,385		17,565		(320)		174,315		

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
BUDGET DETAIL
FY 11/12 BUDGET**

Description:	Operating Water Revenues
Account Name:	Water Revenue
Account Number:	3110
Budget Line Item:	11

10/11 Budget	1,505,000
Actual thru 03/31/11	1,102,859
Projected thru 6/11	1,534,000
11/12 Recommended Budget	1,560,000

COMMENTS:

Allocation: Water 100%

See Attached Analysis	1,500,000
3 New construction	18,192
Late Fees & Fees & forms	<u>42,000</u>
	<u><u>1,560,192</u></u>

ROUND TO 1,560,000

Proposed Tier Rates:

Tier 1	2.24
Tier 2	3.21
Tier 3 - Residential	4.14
Tier 3 - Harbor & Commercial	3.84

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
BUDGET DETAIL
FY 11/12 BUDGET**

Description:	Operating Sewer Revenue
Account Name:	Sewer Revenue
Account Number:	3120
Budget Line Item:	12

10/11 Budget	1,470,000
Actual thru 03/31/11	1,015,537
Projected thru 6/11	1,470,000
11/12 Recommended Budget	1,470,000

COMMENTS:

Allocation: Sewer 100%

Projected revenue based on a 0% rate increase and two new dwelling construction fees.

	<u>CURRENT</u>
Current Connections	2208
Current Monthly Base Charge	41.52
CALCULATED ANNUAL REVENUE	1,100,114
New construction - 2 @ \$8,415	16,830
Late Fees & Fees & Forms- 34%	22,800
	1,139,744
Operational Offset from City of Oxnard	<u>330,000</u>
	<u>1,469,744</u>
ROUND TO	1,470,000

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

**Description:
 Account Name:
 Account Number:
 Budget Line Item:**

**Trash Operating Revenue
 Trash Revenue
 3130
 13**

10/11 Budget	665,000
Actual thru 03/31/11	455,912
Projected thru 6/11	642,000
11/12 Recommended Budget	660,000

COMMENTS:

Allocation: Trash 100%
 Projected revenue based on a 0% increase

Last 12 months actual	657,200
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ROUND TO:	660,000
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**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
BUDGET DETAIL
FY 11/12 BUDGET**

Description: Water Purchase Expense
Account Name: PHWA Water Contract
Account Number: 4210
Budget Line Item: 20

10/11 Budget 695,000
 Actual thru 03/31/11 486,574
 Projected thru 6/11 725,000
 11/12 Recommended Budget 720,000

COMMENTS:

Allocation: Water 100%
Projected Fixed Cost:

Current Fixed O & M 28,925
 New Fixed Rate per PHWA Budget 23,996
 X 12 months
287,952

Projected Variable Cost:

Current Variable Cost per AF 585.33
 New Variable Costs per PHWA Budget 739.06
 X Projected water usage 530.62
392,160
 True-up 35,000
TOTAL 715,112

Period	AF
Feb11	36.42
Jan 11	38.43
Dec 10	35.13
Nov 10	39.28
Oct 10	45.39
Sep 10	48.24
Aug 10	52.87
Jul 10	57.80
Jun 10	48.87
May 10	46.38
Apr 10	42.11
Mar 10	39.70
12 Months	<u>530.62</u>

ROUND TO 720,000

0.0% reduction in water usage from prior year

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Water Quality Monitoring Expense	
Account Name:	Water Sampling	
Account Number:		4215
Budget Line Item:		21

10/11 Budget	18,100
Actual thru 03/31/11	9,740
Projected thru 6/11	13,500
11/12 Recommended Budget	14,500

COMMENTS:

Allocation: Water 100%

Weekly bacteriological sampling and analyses required by the State Department of Health Services. Results are submitted to SDHS via the District's monthly report prior to the 10th of each month.

Average Weekly Sample expense	215
Weeks	52
Annual Weekly Sample Expense	11,180

Monthly Heterotrophic Testing

Lead and Copper Testing - Req'd in 2010 (Next test req'd in 2013)	0
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Disinfection Byproduct monitoring Stage 2 Disinfection bi-product - quarterly Additional Water Testing (water hardness, nitrate monitoring, etc.)	1,300
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Misc. Testing	2,000
	<hr/>
	14,480
	<hr/> <hr/>

Round to:	14,500
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**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Water Quality Monitoring Exp	
Account Name:	SDHS Reg Fees	
Account Number:		4220
Budget Line Item:		22

10/11 Budget	7,500
Actual thru 03/31/11	4,449
Projected thru 6/11	5,000
11/12 Recommended Budget	6,000

COMMENTS:

Allocation: Water 100%

State Department of Health Services
 Water system Fees

Projected Annual Fee for 10/11 is based on historical increases.	5,500
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Billings for inspections & compliance tracking	500
	<hr/>
	6,000
	<hr/> <hr/>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Water Quality MonitoringExp
Account Name:	Annual Water Quality Report
Account Number:	4225
Budget Line Item:	23

10/11 Budget	1,300
Actual thru 03/31/11	0
Projected thru 6/11	1,300
11/12 Recommended Budget	1,300

COMMENTS:

Allocation: Water 100%

Consumer Confidence Report to District customers as mandated by the State Department of Health requirements.

1,300
1,300

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Cross Connection Services
Account Name:	Cross Connect Contract charges
Account Number:	4230
Budget Line Item:	24

10/11 Budget	1,640
Actual thru 03/31/11	793
Projected thru 6/11	1,586
11/12 Recommended Budget	1,640

COMMENTS:

Cross Connection Control contract, with the County of Ventura, Environmental Health Department (VCEHD). Required monitoring of backflow devices in the District to insure against cross connections failures between potable and non-potable water systems in the District. Enforcement of CCC compliance remains with the District, however testing and repairs are done by private certified firms.

Average Testing per quarter	410
	<u>4</u>
	<u><u>1,640</u></u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Distribution System Expenses
Account Name:	R& M - Distribution
Account Number:	4235
Budget Line Item:	25
10/11 Budget	45,000
Actual thru 03/31/11	26,790
Projected thru 6/11	45,000
11/12 Recommended Budget	50,000

COMMENTS:

Allocation: Water 100%

Tools and Equipment
 Repair & Maintenance - operation,
 maintenance and repair of the water
 distribution system including:
 Water Services & Mains
 Valves and Valve Stacks
 Water Meter Boxes & Vaults
 Sampling Stations
 Specialized Equipment
 Asphalt & Concrete
 Encroachment Permits
 Underground Service Alert Tasks
 Emergency Outside Service Contractor
 Water Meters

Projected:

50,000

Commercial and residential meters are now included in this line item.

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Distribution System Expenses	
Account Name:	Capital Replacement Fund	
Account Number:		4240
Budget Line Item:		26
10/11 Budget		0
Actual thru 03/31/11		0
Projected thru 6/11		0
11/12 Recommended Budget *		0

Allocation: Water 100%

Board restricted reserve for future repairs, maintenance and/or upgrades.

Not an actual expense

Board Restricted Cash @ 6/30/10	857,008
Anticipated use by 6/30/10	<u>0</u>
Proposed balance @ 6/30/10	<u><u>857,008</u></u>

NOTE: This is not an actual expense, but merely a line item to set aside cash for capital replacements. Any cash remaining in the water fund at year end will be transferred to this fund.

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
BUDGET DETAIL
FY 11/12 BUDGET**

Description:	Distribution System Expenses
Account Name:	Well Rehabilitation
Account Number:	4245
Budget Line Item:	27

10/11 Budget	20,000
Actual thru 03/31/11	0
Projected thru 6/11	0
11/12 Recommended Budget	0

COMMENTS:

Allocation: Water 100%

Rehab Well

0

If Well Rehab is necessary, the reserve for R&M will be used

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Sewer System Expense
Account Name:	Waste Water Transportation
Account Number:	4260
Budget Line Item:	31

10/11 Budget	780,000
Actual thru 03/31/11	423,711
Projected thru 6/11	670,000
11/12 Recommended Budget	640,000

COMMENTS:

Allocation: Sewer 100%

Payments to the City of Oxnard to transport, treat and dispose of the District's sewage at the Oxnard Regional Wastewater Treatment Plant.

Projected monthly cost \$43,000 per month	43,000
	<u>X 12</u>
	516,000
Monthly payment of \$10,000 to City of Oxnard for their portion of transport	<u>120,000</u>
	636,000

ROUND TO 640,000

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Sewer System Expense	
Account Name:	Operations & Maintenance	
Account Number:		4265
Budget Line Item:		32
10/11 Budget		90,000
Actual thru 03/31/11		33,470
Projected thru 6/11		90,000
11/12 Recommended Budget		90,000

COMMENTS:

Repair & maintenance of sewer collection and conveyance system, including contract fees to VRSD and inhouse maintenance expenses, including sewer line video logging. Includes purchase of replacement phase submersible & repair/replace lift station liners.

90,000

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Sewer System Expense
Account Name:	Telemetry
Account Number:	4270
Budget Line Item:	33

10/11 Budget	9,500
Actual thru 03/31/11	5,819
Projected thru 6/11	9,000
11/12 Recommended Budget	12,000

COMMENTS:

Allocation: Sewer 100%

Communication systems in the sewer pump stations.

Telemetry Lines - average invoice \$600 per month	7,200
Other communication costs	2,000
Dial Security @ 225/mo	2,700
	<hr/>

11,900

ROUND TO:

12,000

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Sewer System Expense
Account Name:	Power
Account Number:	4275
Budget Line Item:	34

10/11 Budget	14,000
Actual thru 03/31/11	11,563
Projected thru 6/11	17,000
11/12 Recommended Budget	18,000

COMMENTS:

Payments to SCE for power to the pump stations

Average Invoice	1,400
	X 12
	<u>16,800</u>
Anticipated 6% increase	17,808
ROUND TO	<u><u>18,000</u></u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Sewer System Expense
Account Name:	Capital Replacement Fund
Account Number:	4280
Budget Line Item:	35

10/11 Budget	25,000
Actual thru 03/31/11	0
Projected thru 6/11	25,000
11/12 Recommended Budget	30,000

COMMENTS:

Allocation: Sewer 100%

Reserve for future maintenance.

Includes Board restricted reserves for future repairs, maintenance and/or upgrades

Balance in Reserves @ 6/30/10	346,686
Anticipated use by 6/30/11	<u>0</u>
Proposed balnce @ 6/30/11	<u><u>346,686</u></u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Solid Waste Service
Account Name:	Trash Service
Account Number:	4285
Budget Line Item:	39

10/11 Budget	480,000
Actual thru 03/31/11	305,493
Projected thru 6/11	460,000
11/12 Recommended Budget	475,000

COMMENTS:

Allocation: Trash 100%

Contract trash collection and recycling service payments to EJ Harrion & Sons pursuant to Trash and Disposal Agreement dated Jan. 1, 2008. Also provides 1 community clean up event per year.

Monthly charge is based on revenue collected:

Current average monthly expense		38,187
	x 103%	
3% increase form EJ Harrison, effective 7/11		39,333
Months		12
		471,991

ROUND TO

475,000

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Vehicle Maintenance Expenses
Account Name:	Gasoline
Account Number:	4310
Budget Line Item:	43
10/11 Budget	10,500
Actual thru 03/31/11	7,247
Projected thru 6/11	10,500
11/12 Recommended Budget	13,000

COMMENTS:

Gasoline purchases required to support the daily operation of the District's fleet of four vehicles and backhoe in support of the water, sewer, trash utilities and non-core utility community service programs. Increase in budgeted amount is due to anticipated fuel increases.

13,000

	<u>Allocation</u>
Water	41%
Sewer	38%
Trash	12%
Comm Service	9%
	<u>100%</u>

Allocation change is based on actual time spent - Operations staff

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Building Maintenance Expenses
Account Name:	Security
Account Number:	4330
Budget Line Item:	45

10/11 Budget	880
Actual thru 03/31/11	628
Projected thru 6/11	838
11/12 Recommended Budget	880

COMMENTS:

Contract service payments to SAS Bay
 Alarm for District's security alarm
 system at the District Office.

\$219 x 4 Quarters	876
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Round to:	880
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	<u>Allocation</u>	
Water		25%
Sewer		25%
Trash		25%
Comm Service		25%
		<hr/>
		100%

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
BUDGET DETAIL
FY 11/12 BUDGET**

Description:	Building Maintenance Expenses
Account Name:	Repair & Maintenance
Account Number:	4340
Budget Line Item:	46

10/11 Budget	4,500
Actual thru 03/31/11	2,675
Projected thru 6/11	4,500
11/12 Recommended Budget	7,000

COMMENTS:

Maintenance and supply expenses incurred by planned and unplanned repairs and improvements to the District's buildings, small equipment, storage containers and areas.

Monthly Janitorial Service	195
	<u>12</u>
Annual Janitorial Service	2,340
Annually recharge fire extinguishers	500
Termite Tenting	2,500
Other General Maintenance	<u>1,660</u>
Recommended Budget	<u><u>7,000</u></u>

	<u>Allocation</u>	
Water		25%
Sewer		25%
Trash		25%
Comm Service		25%
		<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Community Services Maintenance	
Account Name:	Signs and Banners	
Account Number:		4350
Budget Line Item:		47

10/11 Budget	500
Actual thru 03/31/11	500
Projected thru 6/11	500
11/12 Recommended Budget	500

COMMENTS:

Annual maintenance and/or replacement of signs and banners used by the District to inform the beach community about building uses, utility services, special programs, and non-core community services, Community Clean Up Day.

500

	<u>Allocation</u>	
Water	25%	
Sewer	25%	
Trash	25%	
Comm Service	25%	
	100%	

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:
Account Name: Community Services Maintenance
Account Number: Public Landscape Projects
Budget Line Item: 4360
 48

10/11 Budget 4,500
 Actual thru 03/31/11 199
 Projected thru 6/11 1,600
 11/12 Recommended Budget 4,500

COMMENTS:

Annual maintenance and/or repair of existing
 public landscape projects at the Wanda M.
 Pirkle Community Park

Monthly Charge Diamond K 85
 12
 Annual Expense 1,020

Power 300
 Complete landscaping 3,180

Round to: 4,500

	<u>Allocation</u>
Water	0%
Sewer	0%
Trash	0%
Comm Service	100%
	<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Employee Benefit Expenses
Account Name:	Workplace Safety
Account Number:	4370
Budget Line Item:	49
10/11 Budget	4,000
Actual thru 03/31/11	785
Projected thru 6/11	4,000
11/12 Recommended Budget	4,000

COMMENTS:

Safety supplies and equipment for District personnel, including, but not limited to, steel toe boots for operations department, employee training, sun screen & gas protectors.

4,000

	<u>Allocation</u>	
Water		41%
Sewer		38%
Trash		12%
Comm Service		9%
		<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Community Services Maintenance
Account Name:	Emergency Preparedness
Account Number:	4380
Budget Line Item:	50

10/11 Budget	2,500
Actual thru 03/31/11	736
Projected thru 6/11	2,500
11/12 Recommended Budget	2,500

COMMENTS:

Expenditures required to support the planning, development, training and equipment of the Channel Islands Beach Community Services District Emergency Response Team (CIBERT) and coordinate the team's activities with the Ventura County Sheriff's Dept. Office.

2,500

	<u>Allocation</u>
Water	25%
Sewer	25%
Trash	25%
Comm Service	25%
	<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Salary Expenses
Account Name:	Regular Salaries
Account Number:	4400
Budget Line Item:	54

10/11 Budget	426,000
Actual thru 03/31/11	322,902
Projected thru 6/11	430,000
11/12 Recommended Budget	435,000

COMMENTS:

Regular wage and salary compensation payments for the District's 7 employees: General Manager, Operations Manager, Office Manager, 2 Customer Service Reps and 2 Water/Wastewater workers.

435,000

	<u>Allocation</u>
Water	39%
Sewer	35%
Trash	17%
Comm Service	9%
	<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Employee & Board Payroll Taxes
Account Name:	Payroll Taxes
Account Number:	4500
Budget Line Item:	55

10/11 Budget	12,000
Actual thru 03/31/11	8,025
Projected thru 6/11	12,000
11/12 Recommended Budget	12,000

COMMENTS:

Payroll taxes run about 2.80 of Salaries

426,000 x.0280	11,928
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Round to:	<u>12,000</u>
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	<u>Allocation</u>
Water	39%
Sewer	35%
Trash	17%
Comm Service	9%
	<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Salaries & Benefits
Account Name:	Group Health, Dental, Vision & Basic Life Insurance
Account Number:	4525
Budget Line Item:	56
10/11 Budget	88,100
Actual thru 03/31/11	68,007
Projected thru 6/11	83,281
11/12 Recommended Budget	90,000

COMMENTS:

See sheet Attached

Round to: 90,000

	<u>Allocation</u>
Water	39%
Sewer	35%
Trash	17%
Comm Service	9%
	<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Retirement Benefits for Employees	
Account Name:	Retirement Benefits	
Account Number:		4550
Budget Line Item:		57
10/11 Budget		42,600
Actual thru 03/31/11		32,290
Projected thru 6/11		42,400
11/12 Recommended Budget		43,500

COMMENTS:

Upon completion of six month probation period the District contributes 10% of gross compensation payments towards the employees 457 retirement plan. This is a fully funded, private (Nationwide) tax sheltered annuity plan, qualified under the Department of Labor.

43,500

	<u>Allocation</u>
Water	39%
Sewer	35%
Trash	17%
Comm Service	9%
	<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
BUDGET DETAIL
FY 11/12 BUDGET**

Description:	Employee Uniforms
Account Name:	Uniforms
Account Number:	4575
Budget Line Item:	58

10/11 Budget	3,280
Actual thru 03/31/11	2,655
Projected thru 6/11	3,280
11/12 Recommended Budget	2,600

COMMENTS:

Weekly uniform cleaning and laundry expenses for the Operations & Maintenance Division and General Manager. Budget includes uniform replacements.

215.00 per month **2,600**

	<u>Allocation</u>	
Water		41%
Sewer		38%
Trash		12%
Comm Service		9%
		<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Salaries & Benefits
Account Name:	Worker's Comp Insurance
Account Number:	4600
Budget Line Item:	59

10/11 Budget	19,000
Actual thru 03/31/11	17,704
Projected thru 6/11	22,723
11/12 Recommended Budget	24,000

COMMENTS:

Monthly payments to State Fund Compensation Insurance based on total wages for employees and Board Members. There is no reduction expected for this Fiscal Year.

24,000

	<u>Allocation</u>
Water	39%
Sewer	35%
Trash	17%
Comm Service	9%
	<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Salaries & Benefits
Account Name:	Employee Education
Account Number:	4650
Budget Line Item:	60

10/11 Budget	3,000
Actual thru 03/31/11	1,820
Projected thru 6/11	2,500
11/12 Recommended Budget	3,000

COMMENTS:

Textbook and Tuition Program per the MOU allows reimbursement up to a maximum amount of \$500 per year, per employee & 50% of the tuition between \$501 and \$800.

3,000

	<u>Allocation</u>
Water	40%
Sewer	40%
Trash	15%
Comm Service	5%
	100%

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

	Salaries & Benefits
Account Name:	Other Employee Costs
Account Number:	4700
Budget Line Item:	61
10/11 Budget	0
Actual thru 03/31/11	0
Projected thru 6/11	87
11/12 Recommended Budget	0

COMMENTS:

Drug testing, pre-employment physicals
 during periods of illness, flowers, etc
 for employees 0

	<u>Allocation</u>
Water	38%
Sewer	34%
Trash	19%
Comm Service	9%
	<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Regular Board Meeting Payments
Account Name:	Regular Board Payments
Account Number:	5010
Budget Line Item:	65

10/11 Budget	7,500
Actual thru 03/31/11	3,400
Projected thru 6/11	6,400
11/12 Recommended Budget	7,500

COMMENTS:

Board Compensation for Regular Board Meetings - 2 per month x 3 months + 1 per month x 9 months x 5 Board Members	7,500
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	<u>Allocation</u>
Water	30%
Sewer	30%
Trash	10%
Comm Service	30%
	<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Special Board Meeting Payments	
Account Name:	Special Board Meetings	
Account Number:		5020
Budget Line Item:		66

10/11 Budget	2200
Actual thru 03/31/11	800
Projected thru 6/11	1200
11/12 Recommended Budget	2200

COMMENTS:

Board Compensation for Special Board Meetings - 2 per year x 5 Board Members x \$100 per meeting	1000
Board compensation for Day of Service:	400
Finance & Facilities Committee Meetings	<u>800</u>
Annual	<u><u>2200</u></u>

Water	30%
Sewer	30%
Trash	10%
Comm Service	30%
	100%

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Board/Committee Meeting Expenses
Account Name:	Board/Committee Expenses
Account Number:	5030
Budget Line Item:	67

10/11 Budget	1,300
Actual thru 03/31/11	161
Projected thru 6/11	1,100
11/12 Recommended Budget	1,300

COMMENTS:

Board/Committee Meeting Expenses
 including Hollywood Beach School
 rental, miscellaneous supplies, Annual
 Staff Holiday Party & Summer Luncheon

Board Meeting Rental

Rental Charge Per Meeting
 Meetings per year
 Annual Meeting Rent Expense
 (Summer meetings, Dec & Apr meetings to be held at District Office)

Summer Staff & Volunteer Luncheon & other misc expenses & supplies	<u>1,300</u>
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1,300

	<u>Allocation</u>	
Water		30%
Sewer		30%
Trash		10%
Comm Service		30%
		100%

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description: Board Conferences & Seminars
Account Name: Board Conferences & Seminars
Account Number: 5040
Budget Line Item: 68

10/11 Budget 3,000
Actual thru 03/31/11 1,463
Projected thru 6/11 2,100
11/12 Recommended Budget 4,000

COMMENTS:

ACWA Conference (Spring & Fall)
 per person

Annual CSDA Conference
 per person

Special District Management Seminars
 per person

Total \$4,000

11/12 Recommended Budget

Other conferences as approved by BOD.
 The Board & Staff may use this account
 for other seminars.

	<u>Allocation</u>
Water	51%
Sewer	17%
Trash	16%
Comm Service	16%
	<u><u>100%</u></u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
BUDGET DETAIL
FY 11/12 BUDGET**

Description:	Employee & Board Travel & Lodging
Account Name:	Employee & Board Travel & Lodging
Account Number:	5050
Budget Line Item:	69

10/11 Budget	1,500
Actual thru 03/31/11	91
Projected thru 6/11	1,000
11/12 Recommended Budget	2,000

COMMENTS:

Employee & Board travel for education and seminars, including milage reimbursement @ .51 per mile.	\$2,000
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	<u>Allocation</u>
Water	40%
Sewer	40%
Trash	15%
Comm Service	5%
	<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
BUDGET DETAIL
FY 11/12 BUDGET**

Description:
Account Name:
Account Number:
Budget Line Item:

Dues & Memberships
District Dues & Memberships
5100
70

10/11 Budget 13,000
Actual thru 03/31/11 12,320
Projected thru 6/11 12,320
11/12 Recommended Budget 16,500

COMMENTS:

Annual payments for the District's membership in organizations

	<u>Estimates</u>	<u>W</u>	<u>S</u>	<u>I</u>	<u>CS</u>	<u>TOTAL</u>
Association of California Water Agencies (ACWA)	9,500	44%	32%	20%	4%	100%
Channel Counties Water Utilities Assoc (CCWUA)	100	100%	0%	0%	0%	100%
American Water Workers Association (AWWA)	450	100%	0%	0%	0%	100%
Ventura County Special Districts Association (VCSDA)	150	100%	0%	0%	0%	100%
LAFCO (District mandated share of LAFCO expense)	3,400	25%	25%	25%	25%	100%
California Urban Water Conservation Council(CUWCS)	600	100%	0%	0%	0%	100%
Association of Water Agencies (AWA)	300	100%	0%	0%	0%	100%
<hr/>						
Association of California Water Agencies (ACWA)	9,500	4,180	3,040	1,900	380	
Channel Counties Water Utilities Assoc (CCWUA)	100	100	0	0	0	
American Water Workers Association (AWWA)	450	450	0	0	0	
Ventura County Special Districts Association (VCSDA)	150	150	0	0	0	
LAFCO (District mandated share of LAFCO expense)	3,400	850	850	850	850	
California Urban Water Conservation Council(CUWCS)	600	600	0	0	0	
Association of Water Agencies (AWA)	300	300	0	0	0	
<hr/>						
CSDA	2,000	2,000				
	16,500	8,630	3,890	2,750	1,230	
	%	52%	24%	17%	7%	

Allocation

Water	52%
Sewer	24%
Trash	17%
Comm Service	7%
	<hr/>
	100%

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Stationary & supplies
Account Name:	Office supplies
Account Number:	5210
Budget Line Item:	71

10/11 Budget	5,500
Actual thru 03/31/11	3,431
Projected thru 6/11	5,500
11/12 Recommended Budget	5,500

COMMENTS:

Office supplies for office and operations. 5,500

Printer & fax cartridges, copy paper, checks, etc.

	<u>Allocation</u>	
Water		32%
Sewer		32%
Trash		32%
Comm Service		4%
		<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
BUDGET DETAIL
FY 11/12 BUDGET**

Description: Electronic Billing Software & Support
Account Name: On-Line Bill Paying
Account Number: 5215
Budget Line Item: 72

10/11 Budget 5,500
Actual thru 03/31/11 3,185
Projected thru 6/11 5,100
11/12 Recommended Budget 5,500

COMMENTS:

Dataprint ongoing monthly charge of \$250 plus
.185 per transaction. 3,120

Data West monthly charge of \$175 per month 2,100
5,220

ROUND TO 5,500

	<u>Allocation</u>
Water	34%
Serwer	33%
Trash	33%
Comm Service	<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
BUDGET DETAIL
FY 11/12 BUDGET**

Description:	Office Expense
Account Name:	Communications
Account Number:	5220
Budget Line Item:	73

10/11 Budget	11,500
Actual thru 03/31/11	9,594
Projected thru 6/11	12,504
11/12 Recommended Budget	13,000

COMMENTS:

Office communications including Local Phone Service & DSL (Verizon), Long Distance Phone Service (WCS), Cellular Phone Service (AT&T) and After Hours Answering Service (Alert Communications).

Verizon-Phone	400
Time Warner DSL	104
Alert Communications	190
Nextel	330
	<u>1,024</u>

Monthly Estimate 1,024

Annual Estimate 12,288

Budget 13,000

	<u>Allocation</u>
Water	25%
Sewer	25%
Trash	25%
Comm Service	25%
	<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Office Expense
Account Name:	Printing & Publications
Account Number:	5230
Budget Line Item:	74

10/11 Budget	4,400
Actual thru 03/31/11	1,886
Projected thru 6/11	4,400
11/12 Recommended Budget	4,400

COMMENTS:

Printing and binding expenses for envelopes,
 letterhead, business cards, etc., billing statements,
 statement envelopes, etc.

Letterhead	300
Business cards	100

Utility Bills	2,000
Billing Envelopes	2,000

4,400

Recommended Budgeted	<u>4,400</u>
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	<u>Allocation</u>
Water	30%
Sewer	30%
Trash	30%
Comm Service	10%
	<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Office Expense
Account Name:	Postage & Shipping
Account Number:	5240
Budget Line Item:	75

10/11 Budget	13,000
Actual thru 03/31/11	8,397
Projected thru 6/11	13,000
11/12 Recommended Budget	13,000

COMMENTS:

Postage expense for office postage meter, Fed-Ex, etc. (\$1,000 per fill) 1 x a month	12,000
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Contingency for 1 add'l District wide mailing	<u>1,000</u>
	<u>13,000</u>

	<u>Allocation</u>
Water	30%
Sewer	30%
Trash	30%
Comm Service	10%
	<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
BUDGET DETAIL
FY 11/12 BUDGET**

Description:	Office Expense
Account Name:	Miscellaneous Office Expense
Account Number:	5250
Budget Line Item:	76

10/11 Budget	5,250
Actual thru 03/31/11	5,307
Projected thru 6/11	5,250
11/12 Recommended Budget	10,200

COMMENTS:

Miscellaneous office expenses such as paper towels, donuts for volunteers, kitchen supplies, restroom supplies, equipment lease, bank fees, payroll service, etc.

Newspaper subscriptions, property tax on copier lease, advertising and any bank service charges not absorbed through analysis.

Also donations such as Annual Ad in HB School Yearbook (\$140), Veteran's Day Program (Band, Flowers, etc.), employee recognition & courier service.

Recommend Budget	\$10,200
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	<u>Allocation</u>
Water	30%
Sewer	30%
Trash	30%
Comm Service	10%
	<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Office Expense	
Account Name:	Office Utilities	
Account Number:		5260
Budget Line Item:		77

10/11 Budget	3,700
Actual thru 03/31/11	2,909
Projected thru 6/11	3,500
11/12 Recommended Budget	3,700

COMMENTS:

Utility charges for the District Offices	3,700
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	<u>TOTAL</u>	
Water		30%
Sewer		30%
Trash		30%
CS		10%
		<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
BUDGET DETAIL
FY 11/12 BUDGET**

Description:	Office Expense
Account Name:	Equipment R & M
Account Number:	5290
Budget Line Item:	78

10/11 Budget	3,500
Actual thru 03/31/11	2,140
Projected thru 6/11	3,500
11/12 Recommended Budget	4,300

COMMENTS:

Annual and monthly maintenance contract charges, service and miscellaneous parts and unanticipated repairs for equipment not covered by a contract.

Radix - Maintain Handhelds	1,400
Document Systems Copier & Printer maintenance agreement	1,200
Folding Machine Maintenance Contract	1,400
UNANTICIPATED REPAIRS	300
	4,300

	<u>ALLOCATION</u>
Water	48%
Sewer	28%
Trash	20%
Community Service	4%
	<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Capital Purchases
Account Name:	Capital Purchases
Account Number:	5300
Budget Line Item:	79

10/11 Budget	31,500
Actual thru 03/31/11	29,805
Projected thru 6/11	29,805
11/12 Recommended Budget	12,000

COMMENTS:

Anticipated Equipment Purchases:

Computer upgrades & replacement	2,000
Reserve for truck purchases	<u>10,000</u>
	<u><u>12,000</u></u>

	<u>Allocation</u>
Water	48%
Sewer	48%
Trash	2%
Comm Service	<u>2%</u>
	<u><u>100%</u></u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Property & Liability Insurance
Account Name:	Insurance
Account Number:	5400
Budget Line Item:	80

10/11 Budget	33,000
Actual thru 03/31/11	19,342
Projected thru 6/11	21,087
11/12 Recommended Budget	23,000

COMMENTS:

Association of California Water Agencies/Joint Powers Insurance Authority (ACWA/JPIA)- Property Insurance Coverage.	1,800
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ACWA/JPIA - General and Auto Liability Insurance Coverage. Anticipating 8% increase	20,000
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ACWA/JPIA - Property Insurance Coverage. Fidelity bond coverage is required by GMAC per our loan covenant and covers Board of Directors and staff.	<u>750</u>
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22,550

Recommended Budget	<u><u>23,000</u></u>
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	<u>Allocation</u>
Water	35%
Sewer	35%
Trash	10%
Comm Service	<u>20%</u>
	100%

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Professional Consulting Services
Account Name:	Legal Services
Account Number:	5510
Budget Line Item:	81

10/11 Budget	25,000
Actual thru 03/31/11	10,161
Projected thru 6/11	25,000
11/12 Recommended Budget	25,000

COMMENTS:

Legal Fees

District General & Special Counsel as needed
 Arnold, Bleuel, LaRochelle, Mathews, & Zirbel, LLP
 Contingent Legal Fees
 Related professional support

25,000

Budget Allocation

Water	44% % will be spread by
Sewer	32% actual costs per utility
Trash	20%
Comm Service	4%
	<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Professional Consulting Services
Account Name:	Accounting Services
Account Number:	5520
Budget Line Item:	82

10/11 Budget	48,000
Actual thru 03/31/11	29,090
Projected thru 6/11	48,000
11/12 Recommended Budget	48,000

COMMENTS:

Accounting service payments as follows:

Soares, Sandall, Bernacchi & Petrovich, LLP Accounting services including staff training and support, budget preparation, audit preparation and review, bond issues, LGFA preparation, 1099's, refinancing, contract analysis, maintain fixed asset records, etc.	34,500
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Annual audit	13,500
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11/12 Recommended Budget	48,000
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	<u>Est Allocation</u>	
Water	44%	% will be spread by
Sewer	32%	actual costs per utility
Trash	20%	
Comm Service	4%	
	<u>100%</u>	

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Professional Consulting Services
Account Name:	Computer Services
Account Number:	5530
Budget Line Item:	83

10/11 Budget	8,500
Actual thru 03/31/11	8,561
Projected thru 6/11	8,500
11/12 Recommended Budget	11,600

COMMENTS:

<u>Computer support:</u>	
Data West - Special Reports	1,500
Data West - Billmaster Contract R&M	6,300
The Computer Experts - as needed	3,800
	<u><u>11,600</u></u>

	<u>Allocation</u>
Water	30%
Sewer	30%
Trash	30%
Comm Service	10%
	<u><u>100%</u></u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Professional Consulting Services
Account Name:	Engineering Services
Account Number:	5540
Budget Line Item:	84

10/11 Budget	62,500
Actual thru 03/31/11	24,132
Projected thru 6/11	35,000
11/12 Recommended Budget	51,000

COMMENTS:

Engineering services as needed	15,000
Complete Wastewater Rate Study	36,000
Recommended Budget	51,000

	<u>Allocation</u>
Water	15%
Sewer	85%
Trash	0%
Comm Service	0%
	<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Professional Services
Account Name:	Bank and Trustee Fees
Account Number:	5560
Budget Line Item:	85

10/11 Budget	6,000
Actual thru 03/31/11	6,345
Projected thru 6/11	7,500
11/12 Recommended Budget	7,000

COMMENTS:

Bank & Trustee fees to Union Bank & the County of Ventura

	<u>Allocation</u>
Water	28%
Sewer	62%
Trash	5%
Comm Service	5%
	<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Professional Services
Account Name:	Other Professional Services
Account Number:	5565
Budget Line Item:	86
10/11 Budget	14,000
Actual thru 03/31/11	0
Projected thru 6/11	500
11/12 Recommended Budget	10,000

COMMENTS:

Profession services, including, but not limited to: shredding, appraisals, various studies as needed and consultants & conditional use permits **\$10,000**

	<u>Allocation</u> To be reallocated by actual expense
Water	30%
Sewer	30%
Trash	30%
Comm Service	10%
	<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Legal Notice/Public Info Expense
Account Name:	Legal Notices Publication
Account Number:	5600
Budget Line Item:	87

10/11 Budget	2,000
Actual thru 03/31/11	504
Projected thru 6/11	2,000
11/12 Recommended Budget	2,000

COMMENTS:

Expense incurred by public legal notices as required by State law. (143) Ordinance Rate Change	<u>2,000</u>
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	<u>Allocation</u>
Water	34%
Sewer	33%
Trash	33%
Comm Service	0%
	<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Water & CS Information
Account Name:	Public Information
Account Number:	5650
Budget Line Item:	88

10/11 Budget	4,500
Actual thru 03/31/11	2,219
Projected thru 6/11	2,500
11/12 Recommended Budget	2,000

COMMENTS:

Domain fee	630
Mailer to residence regarding future construction	<u>1,300</u>
	<u>1,930</u>
Round to	2,000

	<u>Allocation</u>
Water	25%
Sewer	25%
Trash	25%
Comm Service	25%
	<u>100%</u>

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Interest Income	
Account Name:	Interest	
Account Number:		6100
Budget Line Item:		96
10/11 Budget		60,000
Actual thru 03/31/11		25,102
Projected thru 6/11		58,000
11/12 Recommended Budget		60,000

COMMENTS:

Anticipated interest earnings on funds held at the County of Ventura & Union Bank.

60,000

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Other Revenues
Account Name:	Secured/Unsecured Taxes
Account Number:	6320
Budget Line Item:	97

10/11 Budget	30,000
Actual thru 03/31/11	31,796
Projected thru 6/11	34,724
11/12 Recommended Budget	35,000

COMMENTS:

Allocation: 100% Community Service

Secured & unsecured taxes, current & prior year.
 Funds are held at the County of Ventura.

35,000

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
BUDGET DETAIL
FY 11/12 BUDGET**

Description:	Debt Obligation
Account Name:	2005 Water Revenue Bonds
Account Number:	2805
Budget Line Item:	101

10/11 Budget	387,020
Actual thru 03/31/11	299,825
Projected thru 6/11	385,648
11/12 Recommended Budget	382,876

COMMENTS:

Water Revenue Bonds issued to pay off 1996 Water COP's and
2003 Revenue Refunding Bonds

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
BUDGET DETAIL
FY 11/12 BUDGET**

Description:	Debt Obligation
Account Name:	2005 Sewer Revenue Bonds
Account Number:	2805
Budget Line Item:	102

10/11 Budget	233,983
Actual thru 03/31/11	236,608
Projected thru 6/11	236,608
11/12 Recommended Budget	236,190

COMMENTS:

Sewer Revenue Bonds issued for sewer improvements.
Payments are interest only until 2009.

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Other Budget Items	
Account Name:	Allocation of Community Service Loss	
Account Number:		N/A
Budget Line Item:		106
10/11 Budget		0
Actual thru 03/31/11		0
Projected thru 6/11		0
11/12 Recommended Budget		0

COMMENTS:

Community Service Loss is allocated to the 3 utilities based on revenues as follows:

Water	34%
Sewer	33%
Trash	33%

100%

**CHANNEL ISLAND BEACH COMMUNITY SERVICES DISTRICT
 BUDGET DETAIL
 FY 11/12 BUDGET**

Description:	Other Budget Items
Account Name:	Use of R & M / Rate Stablization Funds
Account Number:	N/A
Budget Line Item:	107

10/11 Budget	39,453
Actual thru 03/31/11	0
Projected thru 6/11	39,453
11/12 Recommended Budget	0

COMMENTS:

Reserves used to balance the budget:

Water	0
Sewer	0
Trash	0
	<hr/>
	\$0